★ May 2002

★ This appendix is limited to accounts 4540 through 4580. The complete Chart of Accounts is available at: http://www.fms.treas.gov/ussgl/index.html on the internet.

U.S. Government Standard General Ledger

Account Number	Chart of Accounts Account Title	Normal <u>Balance</u>
4540	Internal Fund Distributions Issued	Credit
4550	Internal Fund Distributions Received	Debit
4560	Funds Available for Allotment	Credit
4570	Allotments Issued	Credit
4580	Allotments Received	Debit